## **ORDINANCE NO. 7-2025**

## ADJUSTING THE FRINGE BENEFIT PICK-UP PLAN FOR ELIGIBLE VILLAGE EMPLOYEES OTHER THAN POLICE PERSONNEL AND DECLARING AN EMERGENCY

**WHEREAS**, pursuant to federal and Ohio laws, the Village of Fairfax, Ohio ("Village") may offset future salary increases and "pick up" (assume and pay) the contributions statutorily required by such elected officials and covered employees to the Ohio Public Employees Retirement System (OPERS) and such individuals will not be required to pay federal and state income taxes on such contributions; and

WHEREAS, the Village currently picks up fourteen percent (14%) of the required contributions for participating officials and employees; and

WHEREAS, Council desires the Village to pick up nineteen percent (19%) of the required contributions for participating officials and employees; and

WHEREAS, Council considers time to be of the essence in making this change for the purpose of maintaining adequate staff and compensating Village officials and employees adequately;

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the Village of Fairfax, State of Ohio, that:

SECTION I: Effective April 22, 2025, nineteen percent (19%) of the statutorily required employee contributions to OPERS shall be picked up and paid as a fringe benefit by the Village of Fairfax for each person within any of the classes established in Section II herein. The "pick up" shall be an offset against future salary increases. This "pick up" by the Village of Fairfax shall be designated as public employee contributions and shall be in lieu of contributions to OPERS by each person within any of the classes established in Section II herein. No person subject to this "pick up" shall have the option of choosing to receive the statutorily required contribution to OPERS directly instead of having it "picked up" by the Village of Fairfax or of being excluded from the "pick up." The Village of Fairfax shall, in reporting and making remittance to OPERS, report that the public employees' contribution for each person subject to this "pick up" has been made as provided by the statute. Therefore, contributions, although designated as employee contributions, are employer-paid, and employees do not have the option to receive the contributions directly. All contributions are paid by the employer directly to the plan.

SECTION II: The "pick up" by the Village of Fairfax provided by this Ordinance shall apply to all persons who are employees of the Village of Fairfax who are or become contributing members of OPERS.

SECTION III: Under the fringe-benefit method of employer "pick up," salary is not modified; however, the employer will pay the employees' statutorily required contribution to OPERS.

SECTION IV: The Fiscal Officer is hereby authorized and directed to implement the provisions of this Ordinance to institute the "pick up" of the statutorily required contributions to OPERS for those persons reflected in Section II herein so as to enable them to have their employee contributions paid by their employer.

SECTION V: This Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall be effective immediately. The reason for said declaration of emergency is the immediate need to have an adequately staffed Village work force with appropriate compensation at all times.

Passed this 21st day of April, 2025.

ATTEST:

Fiscal Officer

## CERTIFICATE

I hereby certify this to be a true and correct copy of Ordinance No. 7-2025 adopted at a meeting of the Council of the Village of Fairfax on this 21st day of April, 2025.

Fiscal Officer